

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION – DETROIT**

**IN RE:**

TQUAN QUDIER PARKS,

DEBTOR.

CHAPTER 13

CASE NO. 23-40581-PRH

JUDGE PAUL R. HAGE

**TRUSTEE’S OBJECTION TO THE PROOFS OF CLAIM FILED ON BEHALF  
OF MICHIGAN DEPARTMENT OF TREASURY (PACER CLAIM NO. 12-3)**

**NOW COMES** the Chapter 13 Standing Trustee in this matter, David Wm. Ruskin, and objects to the Proof of Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3), and in support thereof states as follows:

1. This is a core proceeding under 28 U.S.C. § 157(a)(b)(2)(B), over which this Court has jurisdiction under 28 U.S.C. § 1334.

2. This objection is brought pursuant to 11 U.S.C. § 502, Fed.R.Bankr.P. 3007, and Local Bankruptcy Rule 3007-1.

3. The proof of claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3), on February 14, 2024, in the amount of \$4,394.93 appears to be a duplicate claim of Michigan Department of Treasury, (PACER Claim No. 12-5), which was filed on November 6, 2024, in the amount of \$4,734.34.

**WHEREFORE**, the Chapter 13 Standing Trustee requests that this Honorable Court disallow the Proof of Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3) on February 14, 2024, in its entirety, and grant any further and other relief as this Court deems equitable and just.

OFFICE OF THE CHAPTER 13 STANDING TRUSTEE,  
DAVID WM. RUSKIN

Dated: December 18, 2024

By: /s/ Michelle M. Stephenson

DAVID Wm. RUSKIN (P26803), Trustee

CHRISTOPHER P. REILLY (P54168), Staff Attorney

MICHELLE M. STEPHENSON (P51653), Staff Attorney

1100 Travelers Tower, 26555 Evergreen Road

Southfield, MI 48076-4251

(248) 352-7755

**UNITED STATES BANKRUPTCY COURT  
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CHAPTER 13  
CASE NO. 23-40581-PRH  
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**(PROPOSED)**  
**ORDER DISALLOWING THE PROOF OF CLAIM FILED ON BEHALF  
OF MICHIGAN DEPARTMENT OF TREASURY**  
**(PACER CLAIM NO. 12-3)**

This matter came before the Court on the Objection to Proof of Claim filed by the Chapter 13 Standing Trustee (the “Claim Objection”; ECF No. \_\_\_\_ ) to Proof of Claim of Michigan Department Of Treasury (the “Claim”). Required parties were served with the Claim Objection and notice of the deadline for responses thereto. No response to the Claim Objection was timely filed and a certification of no response has been filed. The Court has reviewed the claim and the Claim Objection and is advised in the premises.

IT IS HEREBY ORDERED that the Proof of Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3) on February 14, 2024, in the amount of \$4,394.93 is disallowed.

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION – DETROIT

**IN RE:**

TQUAN QUDIER PARKS,

DEBTOR.

CHAPTER 13 Proceeding  
CASE NO. 23-40581-PRH  
JUDGE PAUL R. HAGE

AKA or DBA (if any):

Tquan Q. Parks

Tquan Parks

Address(es):

20872 Marvindale St

Clinton Township, MI 48035-0000

Social Security Number(s):

XXX-XX-7659

Employer's Tax Identification (EIN) No(s). (if any):

**NOTICE OF OBJECTION TO CLAIM FILED ON BEHALF OF MICHIGAN DEPARTMENT OF TREASURY**  
**(PACER CLAIM NO. 12-3)**

The Chapter 13 Standing Trustee has filed an objection to your claim in this bankruptcy case.

**Your claim may be reduced, modified, or disallowed.** You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before February 13, 2025, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court  
211 W. Fort Street, Suite 2100  
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

Kostopoulos & Associates Plc, 31201 Chicago Road South, Suite C-102 Warren, MI 48093-0000  
David Wm. Ruskin, 26555 Evergreen Rd., Ste 1100, Southfield, MI 48076  
MICHIGAN DEPARTMENT OF TREASURY, BANKRUPTCY UNIT, PO BOX 30168, LANSING, MI 48909  
Moe Freedman, 3030 W. Grand Blvd., Ste 10-200, Detroit, MI 48202

2. Attend the hearing on the objection, scheduled to be held on February 20, 2025, at 10:00 a.m., in Courtroom 1925, United States Bankruptcy Court, 211 W. Fort Street, Detroit, Michigan, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

**If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.**

OFFICE OF THE CHAPTER 13 STANDING TRUSTEE,  
DAVID WM. RUSKIN

Dated: December 18, 2024

By: /s/ Michelle M. Stephenson  
DAVID Wm. RUSKIN (P26803), Trustee  
CHRISTOPHER P. REILLY (P54168), Staff Attorney  
MICHELLE M. STEPHENSON (P51653), Staff Attorney  
1100 Travelers Tower, 26555 Evergreen Road  
Southfield, MI 48076-4251  
(248) 352-7755

**UNITED STATES BANKRUPTCY COURT  
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CASE NO. 23-40581-PRH

JUDGE PAUL R. HAGE

**CERTIFICATE OF SERVICE OF TRUSTEE’S OBJECTION TO THE PROOF OF  
CLAIM FILED ON BEHALF OF MICHIGAN DEPARTMENT OF TREASURY  
(PACER CLAIM NO. 12-3)**

I hereby certify that on December 18, 2024, I electronically filed the Trustee’s Objection to the Proof of Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3) With (Proposed) Order Disallowing the Proof of Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3), Notice of Objection to Claim filed on behalf of Michigan Department Of Treasury (PACER Claim No. 12-3) and Certificate of Service with the Clerk of the Court using the ECF system which will send notification of such filing to the following:

The following parties were served electronically:

KOSTOPOULOS & ASSOCIATES PLLC  
31201 CHICAGO ROAD SOUTH, SUITE C-102  
WARREN, MI 48093-0000

The following parties were served via First Class Mail at the addresses below by depositing same in a United States Postal Box with the lawful amount of postage affixed thereto:

TQUAN QUDIER PARKS  
20872 MARVINDALE ST  
CLINTON TWP, MI 48035

MICHIGAN DEPARTMENT OF TREASURY  
BANKRUPTCY UNIT  
PO BOX 30168  
LANSING, MI 48909

Michigan Department of Treasury, Tax Policy Division  
Attn: Litigation Liaison  
2nd Floor, Austin Building  
430 West Allegan Street  
Lansing, MI 48922

/s/ Jayme L. DePriest

Jayme L. DePriest

For the Office of David Wm. Ruskin,  
Chapter 13 Standing Trustee-Detroit  
1100 Travelers Tower  
26555 Evergreen Road  
Southfield, MI 48076-4251  
(248) 352-7755